

आयकर अपीलीय अधिकरण, "ए" न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ITA No. 1662/Chny/2024
निर्धारण वर्ष /Assessment Years: 2017-18

Income Tax Officer,
Corporate Ward-2(1)(ic),
Chennai

Ganges International Private Limited,
No.163/1 KSONS Complex,
3rd Floor, Broadway,
Chennai- 600 108.
[PAN: AAACG4177F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri Girish Kumar, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Ms. E.Pavuna Sundari, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 09.01.2025

घोषणा की तारीख /Date of Pronouncement

: 07.02.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the Revenue against the order bearing DIN & Order No.ITBA / NFAC / S / 250 / 2023-24 / 1063002376(1) dated 20.03.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2017-18. Through the aforesaid appeal the Revenue has challenged order u/s 250 dated 20.03.2024 passed by NFAC, Delhi.

2.0 The only issue arising in the appeal through 8 grounds of appeal is regarding the deletion of addition of Rs. 2,49,15,582/- by the Ld. CIT(A) made by the Ld.AO on account of commission paid to one M/s.Amikong Pte Limited.

3.0 We have heard rival submission in the light of material available on records. The Ld. DR has vehemently argued in favour of the order of the Ld. AO. It was contended that the addition was made by the Ld. AO since the assessee failed to give supporting documents. The Ld. Counsel for the assessee submitted that the assessee had submitted all the requested details before the Ld. AO. In support thereof the Ld. Counsel for the assessee produced a letter written to the Ld. AO having document reference ID ITBA/AST/F/17/2019-20/1020877919(1) dated 27.11.2019 whereby copies of agreement, invoices of commission paid etc were provided to the Ld. AO. The Ld. DR could not controvert this factual evidence. The Ld. Counsel for the assessee further submitted that its case is squarely covered by the decision of a Coordinate Bench of this tribunal, in its own case for AY-2016-17 delivered by ITA 3370/Chny/2019 dated 09.04.2021. It was accordingly prayed that the appeal of the Revenue be dismissed.

4.0 We have noted that the facts of the present appeal are identical to those of assessee's case for AY-2016-17. We do not feel any need

to differ from the decision taken by the Hon'ble Coordinate Bench supra in the light of the fact that, no change in facts of the present case have been brought to our notice. Accordingly, in respectful compliance to the decision in ITA 3370/Chny/2019 dated 09.04.2021 supra we hold that there is no need for any intervention to the order of the Ld.CIT(A) at this stage. Accordingly, all the grounds of appeal raised by the Revenue are dismissed.

6.0 In the result, the appeal of the Revenue is dismissed.

Order pronounced on 7th, February-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 7th, February-2025.

KB/-

Sd/-

(श्री अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT – Chennai.
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF